

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Barr-Reeve Com Schools Inc (1315)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11100 Elementary	\$870,190	\$1,387,259	\$1,386,194	59%	0%
	11300 High School	\$667,652	\$1,034,286	\$1,030,203	54%	0%
	11350 Honors Diploma Award	\$0	\$0	\$0	n/a	n/a
	11410 Agriculture A	\$33,100	\$0	\$0	-100%	n/a
	11450 Consumer and Homemaking	\$46,636	\$59,099	\$61,021	31%	3%
	11510 Cooperative Education	\$22,097	\$28,723	\$35,870	62%	25%
	11630 High School	\$9,016	\$19,311	\$14,944	66%	-23%
	12100 Gifted and Talented	\$13,086	\$13,582	\$10,596	-19%	-22%
	12520 Compensatory	\$9,368	\$6,690	\$6,813	-27%	2%
	12710 Equal Opportunity At Risk	\$32,110	\$52,038	\$24,093	-25%	-54%
	12900 Other Special Programs	\$2,823	\$11,640	\$6,853	143%	-41%
	13200 Advanced Adult Education	\$0	\$10,914	\$3,000	n/a	-73%
	14300 High School	\$16,615	\$19,740	\$34,763	109%	76%
	16100 Remediation Testing	\$2,863	\$0	\$0	-100%	n/a
	16200 Preventive Remediation	\$0	\$2,464	\$2,155	n/a	-13%
	22210 Service Area Direction	\$0	\$52,026	\$54,499	n/a	5%
	22220 School Library	\$41,817	\$6,836	\$5,188	-88%	-24%
	22230 Audiovisual	\$624	\$705	\$875	40%	24%
	22240 Education Television	\$0	\$0	\$0	n/a	n/a
	22250 Computer Assisted Instruction Services	\$9,921	\$8,841	\$0	-100%	-100%
	22290 Other Education Media Services	\$0	\$0	\$6,900	n/a	n/a
	24100 Office of the Principal Services	\$108,187	\$178,348	\$183,153	69%	3%
	25820 Textbooks and Repairs	\$62,565	\$0	\$0	-100%	n/a
	25860 Textbooks and Workbooks	\$0	\$90,903	\$77,102	n/a	-15%
	26497 Teachers Retirement Fund	\$68,473	\$200,821	\$174,497	155%	-13%
	41500 Interlocal Agreements - Special Education	\$226,012	\$206,039	\$239,024	6%	16%
Student Academic Achievement Total		\$2,243,154	\$3,390,265	\$3,357,744	50%	-1%
Student Instructional Support						
	21190 Other Attendance/Social Work Services	\$4,354	\$0	\$0	-100%	n/a
	21220 Counseling Services	\$50,563	\$32,568	\$40,991	-19%	26%
	21230 Appraisal Services	\$1,897	\$4,857	\$2,746	45%	-43%
	21290 Other Guidance Services	\$0	\$0	\$40	n/a	n/a
	21340 Nurse Services	\$18,547	\$27,681	\$27,091	46%	-2%
	21390 Other Health Services	\$773	\$1,311	\$1,660	115%	27%
	22110 Service Area Direction	\$711	\$8,425	\$4,218	493%	-50%
	22120 Instruction & Curriculum Development	\$0	\$3,000	\$0	n/a	-100%
	22130 Instructional Staff Training Services	\$3,483	\$9,143	\$31,773	> 500%	248%
	23110 Service Area Direction	\$9,314	\$11,222	\$9,994	7%	-11%

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	23120 Service Area Assistants	\$25,171	\$32,853	\$35,153	40%	7%
	23190 Other Governing Body Services	\$887	\$730	\$1,286	45%	76%
	23210 Office of the Superintendent	\$69,686	\$100,333	\$97,021	39%	-3%
	23290 Other Executive Administrative Services	\$12,476	\$20,213	\$13,718	10%	-32%
	24900 Other Support Services - School Admin.	\$65,978	\$81,299	\$89,953	36%	11%
	26450 Health Services	\$863	\$461	\$1,240	44%	169%
	26710 Technology Support and Maintenance	\$0	\$164,056	\$138,841	n/a	-15%
Student Instructional Support Total		\$264,702	\$498,152	\$495,724	87%	0%
Overhead and Operational						
	23150 Legal Services	\$12	\$6,104	\$4,284	> 500%	-30%
	23160 Promotion Expenses	\$850	\$1,242	\$1,429	68%	15%
	23230 Staff Relations and Negotiations	\$10	\$0	\$0	-100%	n/a
	25292 Petty Cash	\$0	\$300	\$300	n/a	0%
	25295 Bank Service Charge	\$20	\$0	\$0	-100%	n/a
	25360 Rent of Buildings & Equipment	\$39,167	\$76,955	\$68,366	75%	-11%
	25410 Service Area Direction	\$596	\$0	\$0	-100%	n/a
	25420 Maintenance of Buildings	\$96,475	\$329,021	\$346,869	260%	5%
	25440 Maintenance of Equipment	\$33,536	\$61,615	\$73,709	120%	20%
	25450 Vehicle Maintenance (other than buses)	\$193	\$0	\$0	-100%	n/a
	25470 Insurance (other than buses)	\$30,769	\$62,907	\$55,075	79%	-12%
	25490 Other Operating/Maintenance of Plant	\$103,198	\$37,116	\$23,146	-78%	-38%
	25510 Service Area Direction	\$50,533	\$30,979	\$32,240	-36%	4%
	25520 Vehicle Operation	\$7,769	\$13,769	\$14,273	84%	4%
	25530 Monitoring Services	\$9,202	\$5,674	\$6,466	-30%	14%
	25540 Vehicle Servicing and Maintenance	\$12,050	\$21,681	\$22,843	90%	5%
	25550 Purchase of School Buses	\$0	\$54,231	\$0	n/a	-100%
	25560 Insurance on Buses	\$4,190	\$6,428	\$5,425	29%	-16%
	25580 Contracted Transportation Services	\$144,711	\$152,888	\$152,469	5%	0%
	25590 Other Pupil Transportation Services	\$14,602	\$38,280	\$38,595	164%	1%
	25591 Bus Driver Training	\$0	\$185	\$8	n/a	-96%
	25620 Food Preparation and Dispensing	\$51,851	\$72,498	\$74,847	44%	3%
	25630 Food Delivery	\$63,905	\$91,776	\$116,032	82%	26%
	25690 Other Food Services	\$633	\$556	\$874	38%	57%
	26495 Official Bonds	\$1,582	\$1,060	\$1,060	-33%	0%
	26499 Other	\$0	\$0	\$2,836	n/a	n/a
	26900 Other Staff Services	\$0	\$12,000	\$0	n/a	-100%
	31000 Direction of Community Services	\$674	\$1,800	\$0	-100%	-100%
	32000 Community Recreation	\$6,970	\$9,729	\$15,747	126%	62%
	34000 Athletic Coaches	\$43,006	\$75,475	\$81,626	90%	8%

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	39900 Other Community Services		\$0	\$5,163	\$6,532	n/a 27%
Overhead and Operational Total		\$716,504	\$1,169,434	\$1,145,049	60%	-2%
Nonoperational						
	25320 Land Acquisition and Development	\$3,000	\$500	\$119,943	> 500%	> 500%
	25330 Professional Services	\$21,295	\$8,270	\$7,865	-63%	-5%
	25351 Building Acquisition/Construction/Improvement	\$88,172	\$83,876	\$63,587	-28%	-24%
	25380 Purchase of Mobile or Fixed Equipment	\$54,698	\$130,900	\$36,457	-33%	-72%
	25390 Other Facilities Acquisition & Construction	\$1,913	\$16,978	\$0	-100%	-100%
	51100 Bonds, PRINCIPAL OF DEBT	\$244,000	\$559,445	\$569,228	133%	2%
	51600 Other Tax Board Approved Debt, PRINCIPAL OF DE	\$0	\$0	\$2,431	n/a	n/a
	53200 Equipment, LEASE RENTAL	\$0	\$0	\$26,616	n/a	n/a
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$88,088	\$88,088	\$95,429	8%	8%
Nonoperational Total		\$501,166	\$888,058	\$921,555	84%	4%
prorated						
	26491 PERF	\$14,595	\$48,958	\$49,140	237%	0%
	26492 Social Security	\$224,244	\$261,955	\$267,806	19%	2%
	26494 Group Insurance	\$206,037	\$773,612	\$848,229	312%	10%
	26496 Unemployment Compensation	\$0	\$0	\$0	n/a	n/a
	26498 Severance/Early Retirement Pay	\$0	\$191,457	\$220,133	n/a	15%
prorated Total		\$444,875	\$1,275,982	\$1,385,308	211%	9%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$2,574,686	\$4,405,105	\$4,431,107	72%	1%	61.7%	61.0%	60.7%
Student Instructional Support	\$307,165	\$598,045	\$619,768	102%	4%	7.4%	8.3%	8.5%
Overhead and Operational	\$787,383	\$1,330,683	\$1,332,950	69%	0%	18.9%	18.4%	18.2%
Nonoperational	\$501,166	\$888,058	\$921,555	84%	4%	12.0%	12.3%	12.6%
Grand Total	\$4,170,400	\$7,221,891	\$7,305,380	75%	1%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	69.1%	69.3%	69.1%